Alaska 2027 Pastoral Support Worksheet

For all appointments 1/2 time & above

(Complete this form using computer)

Local Church ______________________________ Pastor ______________________________________

Date:________ MM/DD/YY

Full or Part-Time (Select one)*: Full Time

Status (Select one)*: Elder UMC

* - impacts retirement benefit and UMLife Options calculations on second page.

Total Cash Salary

Cash Salary

Cash paid to clergy person by church. Cash salary consists of base pay, cash bonuses, equitable compensation, cash to clergy person for benefit programs, before-tax, after-tax and Roth deferrals to United Methodist Personal Investment Plan (UMPIP), other 403(b) programs, section 125 health flexible spending accounts (medical and dependent care) and health savings account.

Box **1** $

Housing Exclusion

(Internal Revenue Code Section 107-Utilities and Furnishing exclusion)

Box **2** $

Total Cash Salary (box **1** + box **2**)

Box **3** $ 0

(For reference 2027 minimum compensation for full-time appointment is $52,900 plus cost of living adjustment and experience factor.)

Housing

Is a parsonage provided (Yes or No)? No

35% of Total Cash Salary or minimum of $10,000/ maximum of $65,215.

Box **4** $ 0

or

Housing Allowance (when no parsonage is provided)

Box **5** $ 0

Plan Compensation

Plan Compensation – Total Cash Salary (box **3)** + Housing (Box **4** or Box **5)**

Use the amount on this line on the next page to determine the retirement contributions (Compass) and disability/death benefit contributions (CPP or UMLife Options)

Box **6** $ 0

Professional Expenses – not part of plan compensation

Accountable Reimbursement Plan budget amount $

Parsonage Utilities paid directly by Church (budget) $ 0

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Local Church ____________________________ Pastor________________________________

Local Church Contribution to Pension and Benefits

Compass Retirement Plan – 2027

A. Pay-dependent contribution - 3% of plan compensation

Plan Compensation (Box 6) — 0

As a missionary conference this cost is paid by the non missionary conferences. — $ 0.00

B. Flat-dollar contribution; $1,800, $1,250 and $900 annually respectively for full time, 3/4 time and 1/2 time. As a missionary conference this cost is paid by non missionary conferences. — $ 0.00

C. Matching Contribution - 4% of plan compensation The church will be responsible for paying 3% of this cost with the remaining 1% paid by the conference board of pensions. 3% will be charged even if pastor does not contribute full matching amount. — $ 0.00

Comprehensive Protection Plan - Full-Time; 2027

Lesser of Plan Compensation (box) or 2 times DAC
(2 X $83,541 = $167,082 times 3% or $5,012.46) — $ 0.00

½ & ¾ time UMLife Options fully insured through UNUM

2027 For 1/2 & 3/4 time appointed Elders, Provisional, Associate Members and Deacons Not part-time local pastors or other denomination.
The cost is 2% of plan compensation. — $ 0.00

2027 Health Insurance Direct Bill for Full-Time Appointments

The health insurance program is through HealthFlex Exchange where pastors have choice between six medical/ pharmacy, three dental and three vision plans. The health rates are going up 15.6% in 2027 but the conference board of pensions is absorbing more of the cost increase so the increase to church is up 7.5%. With a budget of $105,000 the board provides each eligible full-time pastor a premium credit in 2027 of $14,604 for single, $25,956 for 2-party and $36,348 for 3 or more to help with the cost of health plans chosen. — $ 18,060.00

Total Benefit Costs — $ 18,060.00

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